

COPY in A 13

*opinion*

December 2, 1958

NEW HAMPSHIRE LAW LIBRARY

OCT 01 1998

CONCORD, N.H.

Nathaniel F. Bigelow, Jr., C.P.A.  
87 Main Street  
Littleton, New Hampshire

Dear Mr. Bigelow:

This is in response to your request of November 25th for our opinion as to whether the Massachusetts firm of Simmons, Shannon, Donovan and Brady is in violation of RSA 309:12. You indicate that the firm has an office in Portsmouth and that only Mr. Brady holds a New Hampshire certificate as a certified public accountant.

RSA 309:12 provides as follows:

"309:12 Firms, etc. Nothing contained in this chapter shall prevent the use in professional accounting practice of a firm name or partnership name, provided that partners or managers of such firm or partnership directly engaged in the conduct of such practice within this state shall hold certificates issued hereunder, and nothing contained in this chapter shall prevent the employment of uncertified persons in subordinate capacities by a certified public accountant or by a firm or partnership, the resident partners or managers of which are certified public accountants." (Emphasis supplied)

In the absence of any indication that the uncertified partners are practicing in New Hampshire we do not believe that RSA 309:12 is being violated. This section simply requires that "partners - - - directly engaged in the conduct of such practice within the state shall hold certificates."

Very truly yours,

Elmer T. Bourque  
Assistant Attorney General

ETB/g